

CC:P&SI-TR-45-133-91  
Br8:BWeberman

**MAR 28 1991**

Chief, Examination Division  
[REDACTED] District

Assistant Chief Counsel  
Passthroughs & Special Industries CC:P&SI:8

Request for Reconsideration of Technical Advice Memoranda  
re: [REDACTED]

This is in reply to your request that we reconsider the technical advice provided you in the above referenced case, wherein we concluded that certain truck bodies were exempt under section 4053(2) of the Internal Revenue Code from the tax imposed under section 4051(a)(1)(B) of the Code. Section 4053(2)(B) provides an exemption from the tax on truck bodies for bodies "primarily designed" to haul feed, seed, or fertilizer to and on farms.

(b)(5)(DP)  
[REDACTED]

(b)(5)(DP)  
[REDACTED]

(b)(5)(DP)  
[REDACTED]

008737

Chief, Examination Division  
[REDACTED] District

(b)(5)(DP)

[REDACTED]

(b)(5)(DP)

[REDACTED]

*PFK / PJH*  
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PAUL F. KUGLER